

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name, that I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention, design or discovery entitled:

HEAD MOUNTED SURROUND SOUND SYSTEM

the specification of which is attached hereto, and that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above; that I do not know and do not believe that said invention, design or discovery was ever known or used in the United States of America before my invention or discovery thereof, or patented or described in any printed publication in any country before my invention or discovery thereof, or more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application; that said invention, design or discovery has not been patented or made the subject of an inventor's certificate issued prior to the date of this Application in any country foreign to the United States of America on an application filed by me or my legal representatives or assigns; and that I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application in accordance with 37 C.F.R. § 1.56 (a).

I hereby claim foreign priority benefits under 35 U.S.C. § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

NONE

I hereby claim the benefit under 35 U.S.C. § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application(s) in the manner provided by the first paragraph of 35 U.S.C § 112, I acknowledge the duty to disclose material information as defined 37 C.F.R. § 156 (a) which occurred between the filing date of the prior application(s) and the national or PCT international filing date of this application:

NONE

I hereby appoint:

Monty L. Ross, Reg. No. 28,899
Gregory M. Howison, Reg. No. 30,646
Roger C. Clapp, Reg. No. 24,868
Martin Korn, Reg. No. 28,317

all of the firm ROSS, HOWISON, CLAPP & KORN, L.L.P., my attorneys with full power of substitution and revocation, to prosecute this application and to transact all business in the United States Patent and Trademark Office connected therewith, and to file and prosecute any international patent applications based thereon in any foreign country or before any international authorities under the Patent Cooperation Treaty.

Send Correspondence To:

ROSS, HOWISON, CLAPP,
& KORN, L.L.P.
740 E. Campbell Road
Suite 900
Richardson, Texas 75081

Direct Telephone Calls To:

Gregory M. Howison
at (214) 231-9510
Atty. Docket No. OXMO-22,708

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of the First Joint Inventor: WILLIAM CLAYTON SCOFIELD

Inventor's Signature: William Clayton Scofield

Date: 4 March 1994

Residence (City, State): Birmingham, Alabama

Citizenship: United States of America

Post Office Address: 3319 Ridge Manor Drive, #6, Birmingham, Alabama 35216

Inventor's Signature:

Residence (City, State): Trussville, Alabama

Citizenship: United States of America

Post Office Address: 224 Ash Circle, Trussville, Alabama 35173

THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: WILLIAM C. SCOFIELD and STEVAN O. SAUNDERS
Serial No.:
Filed:
Group:
Examiner:
For: VIRTUALLY POSITIONED HEAD MOUNTED 3-D SOUND
 SYSTEM

Honorable Commissioner of
Patents and Trademarks
Washington, D.C. 20231

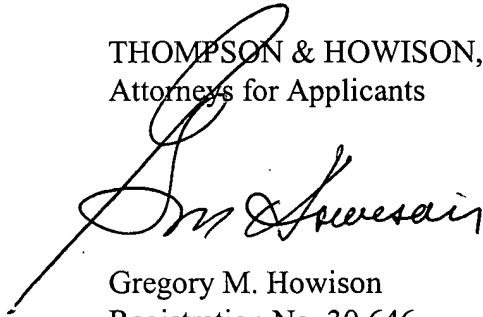
Dear Sir:

ASSOCIATE POWER OF ATTORNEY

I, Gregory M. Howison, Registration No. 30,646, hereby appoint Stephen S. Mosher, Registration No. 33,974, as an associate attorney in the above-identified application for Letters Patent, with power to make alterations and amendments therein, and to transact business in the Patent and Trademark Office connected therewith.

Respectfully submitted,

THOMPSON & HOWISON, L.L.P.
Attorneys for Applicants

A handwritten signature in black ink, appearing to read "G. M. Howison", is written over the typed name and registration number.

Gregory M. Howison
Registration No. 30,646

GMH/jk
P.O. Box 741715
Dallas, Texas 75374-1715
972/479-0460
September 8, 1999

STATEMENT CLAIMING SMALL ENTITY STATUS --
SMALL BUSINESS CONCERN

I hereby declare that I am an official of the small business concern identified below and am empowered to act on behalf of the concern:

SONICS ASSOCIATES INCORPORATED
2111 Parkway Office Circle
Birmingham, Alabama 35244

I hereby declare that the above-identified small business concern qualifies as a small business concern as defined in 37 C.F.R. § 1.9 (d), for purposes of paying reduced fees, in that (1) the number of employees of the concern including those of its affiliates, does not exceed 500 persons, and (2) the concern has not assigned, granted, conveyed, or licensed, and is under no obligation under contract or law to assign, grant, convey or license, any rights in the below-identified invention to any person who could not be classified as an independent inventor if the person had made the invention, or to any concern which would not qualify as a small business concern or as a nonprofit organization. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that exclusive rights to the invention have been conveyed to and remain with the small business concern identified above with regard to the invention, entitled
HEAD MOUNTED SURROUND SOUND SYSTEM

and for which application for Letters Patent of the United States is to be filed of even date herewith by inventor(s).

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small business entity is no longer appropriate. (37 C.F.R. § 1.29 (b)).

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like are

punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and may jeopardize the validity of the application or any patent issuing thereon.

SONICS ASSOCIATES INCORPORATED

By:


LYNN A. McCROSKEY

Its:

PRESIDENT

Date:

3/4/94

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